



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

202

ITA-192-2004

Date of Decision: 30.10.2025

COMMISSIONER OF INCOME TAX

...Appellant

Versus

M/S PUNJAB WOOL COMBERS LTD.

...Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN**

Present:- Ms. Nikita Garg, Jr. Panel Counsel
for the appellant (*through V.C.*)

JAGMOHAN BANSAL, J. (ORAL)

1. Learned counsel for the appellant submits that she has no instructions and even department has no record.
2. In 2011, a fire broke out in the High Court premises which gutted many files. The file of the present case is also part of burnt files. The office attempted to collect documents but no document is available on record.
3. The parties were given sufficient opportunities to reconstruct the file. Learned counsel for the appellant is submitting that department has no record. It appears that with the efflux of time parties have lost their interest to pursue the matter.
4. Dismissed with liberty to appellant to move an appropriate application within six months from today, if cause survives.

5. Pending application(s), if any, shall also stand disposed of.

(JAGMOHAN BANSAL)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

30.10.2025
Deepak DPA

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No